

11 September 1958

MEMORANDUM FOR THE RECORD

SUBJECT: California Income Tax

I am told that under the California Revenue Code, Section 17052 imposes the tax on all residents. Section 17013 provides that it shall not apply to residents who are temporarily residing elsewhere. Under Section 17015 persons physically present in California for nine months are presumed to be residents.

STAT



Assistant General Counsel

OCC/REL:jcr

Distribution:

- Orig. - TAXES-4 ✓
- 1 - REL Chrono
- 1 - Chrono
- 1 - East